

Senate, like Jim Kennedy who helped people like me give service to the public, and hopefully in that service make this a freer, better country and world.

I thank you, Mr. President, and I yield the floor.

Mr. SMITH of Oregon addressed the Chair.

The PRESIDING OFFICER. The Chair recognizes the Senator from Oregon.

Mr. SMITH of Oregon. Mr. President, I request 10 minutes as part of morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### TAX LIMITATION AMENDMENT

Mr. SMITH of Oregon. Mr. President, I rise today to join 19 of my colleagues as a cosponsor of the tax limitation amendment, a proposed amendment to the Constitution to require a two-thirds vote of the House and Senate to raise taxes.

I stand here as an elected representative of the State of Oregon. A State that last year added a three-fifths vote of its legislatures as an amendment to its State constitution in order to raise taxes.

This requirement stipulates that when Government seeks to raise taxes, to increase what it takes out of its citizens pocketbooks, there ought to be more than a narrow agreement—and, indeed there ought to be a broad consensus.

Oregonians believe that before there is to be an increase in taxes, there has to be a firm belief by a supermajority of its elected representatives that this is necessary. That is why we amended the State constitution to require just such a supermajority in 1996. Further, a two-thirds vote requirement fits with the spirit of the Federal Constitution. Supermajority voting requirements are found throughout the Constitution. Some people say to me, "Well, you don't need a supermajority voting requirement. We rule by majority in this country." But the truth is our Founding Fathers knew there were times when it had to be otherwise. That is why in articles I, II, V, VII, VIII, IX, and XXV there are supermajority voting requirements. These are applied to things like motions to consent to a treaty, to override a Presidential veto, or to vote in the case of a Presidential disability.

Further, the 16th amendment, which provided for the Federal income tax, had to be approved by a vote of two-thirds of Congress and three-fourths of the States. It is logical that an amendment to extend this tax burden would require a supermajority vote.

Our Founding Fathers saw reason to check the simple majorities used in deciding issues in a democracy. In the Federalist Papers, Hamilton, Madison, and Jay all cautioned that simple majorities can lead to mob rule.

Indeed, our Founding Fathers were particularly sensitive to protecting our

citizens from unjust taxation. Indeed, our break from Great Britain stems from a fight over unjust taxation.

Ours is a nation born out of a tax rebellion. And the spirit of that rebellion still beats in the heart of Americans.

Now some may say we don't need this amendment because the people can simply vote against lawmakers who keep increasing taxes.

In the Federalist Papers—Federalist 51—however, James Madison said: "A dependence on the people is no doubt the primary control on the government; but experience has taught mankind the necessity of auxiliary precautions." And that's what this proposed amendment is: an auxiliary precaution against overtaxation.

I believe it is imperative, now that the balanced budget amendment has been defeated, that any action to increase taxes require a supermajority of both Houses. In my opinion, without this two-thirds rule, politicians too easily fall back on tax increases in order to balance the budget.

Really, there are just three options for balancing the budget: You can cut discretionary spending, cut entitlement spending, or you can raise taxes.

As for No. 1—there simply isn't enough discretionary funding to cut, in order to balance the budget.

As for No. 2—entitlement costs are spiraling out of control and each year the Clinton administration shows that it is unwilling even to educate the American people as to the hard choices that lie ahead.

This leaves No. 3—raising taxes—as the last option. And that option is the one I would like to see made more difficult to undertake. Yet at the moment it only takes a simple majority—50 plus 1 in the Senate—to raise taxes.

Indeed, the 1993 Clinton tax bill, the single largest tax increase in the Nation's history, passed by this slim margin of 50 Senators, plus the Vice President acting as President of the Senate.

As I have said, many States have already passed similar legislation to make it harder to take more in taxes out of the citizen's pocketbook. This legislation works on the State level. It is needed at the Federal level. And this fact is unmistakable.

In most of those States where a supermajority is required to raise taxes, taxes as a proportion of personal income have declined. In those States without the supermajority, taxes as a proportion of personal income have risen.

I think most Americans believe they are already paying too much in Federal income taxes. What some call tax day—April 15—is next week.

Let me take a moment and put things in perspective for you—how taxes have risen over the last few decades.

What we call tax freedom day—the day that the money you earn starts going into your own pocket and not the Government's, has changed. In 1950 it was April 3.

This year it will be sometime in mid-May.

In fact, today the average family pays more in taxes each year than it does in food, shelter, clothing and medical care combined.

Add up the taxes—local, State, and Federal—for most it takes half of what people make. Can't we in Government discharge our legitimate public obligations on such a percentage? I think we can, I think we should, and we must.

I want to see our Government balance its budget. But I also want to see this trend of increasing taxation come to an end. I believe that this tax limitation amendment is the surest way to do that.

And I urge my colleagues to support the tax limitation amendment.

Thank you, Mr. President. I yield the remainder of my time.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LAUTENBERG. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### KICK BUTTS DAY

Mr. LAUTENBERG. Mr. President, today is the day known as Kick Butts Day. It is a day when kids all over the country will express their opposition to cigarette addiction and the dangers that it poses to health. They are resisting tobacco company efforts to target them as consumers and ensnare them in a lifetime of addiction.

That is why I want to spend a few minutes today to discuss the subject of the possible legislative settlement of claims against the tobacco industry. It has been suggested that perhaps the example set by Liggett & Myers, the company that agreed to reveal its innermost documents to tell the public at large everything that went on in the secret meetings of their company and other companies with whom they were working, has apparently been an inducement for other companies that think perhaps now that the pressure is on the tobacco industry maybe they can affect a settlement. Well, this is no time for that kind of thing.

On Tuesday of this week, I introduced the Tobacco Disclosure and Warning Act, which would require the tobacco companies to disclose the ingredients and the carcinogens in their products and place larger and clearer warning labels on their packs. These new labels would send a more effective message to kids about the dangers of smoking.

Yesterday, I spoke in the Chamber about the Joe Camel advertising campaign by R.J. Reynolds. This advertising campaign uses cartoons to market cigarettes to kids. Senators DURBIN, WELLSTONE, HARKIN, KENNEDY, MURRAY, and WYDEN have joined me in